## IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF WISCONSIN

## UNION PACIFIC RAILROAD COMPANY,

Plaintiff,

v.

Case No. 17-cv-897-wmc

WISCONSIN DEPARTMENT OF REVENUE and PETER BARCA, Secretary of Revenue,

Defendants.

## JUDGMENT IN A CIVIL CASE

IT IS ORDERED AND ADJUDGED that judgment is entered in favor of plaintiff Union Pacific Railroad Company finding that the Wisconsin property tax on the value of Union Pacific's custom computer software is discriminatory as to Union Pacific in violation of the Railroad Revitalization and Regulatory Reform Act of 1976, 49 U.S.C. § 11501(b)(4).

IT IS FURTHER ORDERED AND ADJUDGED that defendants Wisconsin Department of Revenue and Peter Barca in his official capacity as Secretary of Revenue, their officers, agents, servants, employees, attorneys, successors, and all those acting in concert or participating with them are ENJOINED from assessing, levying, or collecting property taxes on the value of Union Pacific's custom computer software, and from instituting any proceedings to assess, levy, or collect any amount of property taxes, interest, or penalties that the defendants might assert to be due and owing from Union Pacific on the value of Union Pacific's custom computer software.

Approved as to form this day of March, 2019.

William M. Conley

District Judge

Peter Oppeneer Clerk of Court 3/22/19

Date